

Alyssa A. Qualls (IL Bar No. 6292124)
Email: quallsa@sec.gov
Amy S. Cotter (IL Bar No. 6238157)
Email: cottera@sec.gov
Raven A. Winters (IL Bar No. 6291077)
Email: wintersr@sec.gov

Attorneys for Plaintiff
Robert J. Burson, Associate Regional Director
Amy S. Cotter, Assistant Regional Director
Alyssa A. Qualls, Regional Trial Counsel
Securities and Exchange Commission
175 West Jackson Blvd., Suite 900
Chicago, Illinois 60604
Telephone: (312) 353-7390
Facsimile: (312) 353-7398

UNITED STATES DISTRICT COURT
DISTRICT OF NEVADA
Northern Division

SECURITIES AND EXCHANGE
COMMISSION,

Plaintiff,

vs.

DAVID B. KAPLAN, ESQ.,
SYNCHRONIZED ORGANIZATIONAL
SOLUTIONS, LLC,
SYNCHRONIZED ORGANIZATIONAL
SOLUTIONS INTERNATIONAL, LTD.,
and MANNA INTERNATIONAL
ENTERPRISES, INC.,

Defendants,

and

LISA M. KAPLAN,
THE WATER-WALKING
FOUNDATION, INC., and
MANNA INVESTMENTS, LLC,

Relief Defendants.

Case No. 3:16-cv-00270-MMD-VPC

Honorable Miranda Du

**STIPULATION FOR ENTRY OF FINAL
JUDGMENT AGAINST RELIEF
DEFENDANT MANNA INVESTMENTS,
LLC**

IT IS HEREBY STIPULATED AND AGREED, by and between the undersigned parties, as follows:

1 1. The United States Securities and Exchange Commission (the “Commission”) and
2 Relief Defendant Manna Investments, LLC (“Relief Defendant,” and together with the Commission,
3 the “Parties”) jointly move this Court to enter final judgment against Relief Defendant. The Parties
4 have reached a settlement, and jointly move this Court to enter the proposed final judgment and
5 resolve this matter.

6 2. The Parties have reached a settlement to resolve all claims against Relief Defendant.
7 The settlement includes: (1) disgorgement; and (2) prejudgment interest.

8 3. A proposed final judgment as to Relief Defendant is attached as Exhibit A. Among
9 other things, the proposed final judgment orders Relief Defendant to pay disgorgement in the
10 amount of \$483,417.52, plus prejudgment interest thereon in the amount of \$38,119.61.

11 4. Without either admitting or denying the allegations of the complaint in this action,
12 Relief Defendant has consented to the entry of the proposed final judgment, as reflected in the
13 Consent attached as Exhibit B.

14 5. The settlement brings the litigation to a close, without the need for a trial, and thus
15 conserves the resources of the Court and the Parties.

16 6. The Parties agree that entry of the proposed final judgment is in the public interest,
17 and is a fair and reasonable resolution of this matter. *See SEC v. Citigroup Global Markets, Inc.*,
18 752 F.3d 285 (2d Cir. 2014).

19 7. The Parties respectfully request the entry of final judgment at the Court’s earliest
20 convenience.

Date: January 8, 2018

By: /s/ David B. Kaplan
David B. Kaplan, Esq.
Managing Member
1314-B Cave Rock Drive
Glenbrook, NV 89413
Telephone: (509) 263-4625

Dated: _____